



• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

FORM
11

[illegible]

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Owner, Partner, Corporate Officer, or
Duly Authorized Individual

Title

Date _____

Telephone Number

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

☐ APPROVED

YOUR COMBINED NEBRASKA SALES AND USE TAX
OR LITTER FEE I.D. NUMBER IS:

☐ DISAPPROVED

Authorized Signature

Date _____

Mail this application to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**

NEBRASKA DEPARTMENT OF REVENUE – White and Canary Copies

TAXPAYER – Pink Copy

Visit our Web site: www.revenue.ne.gov or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

6-026-1967 Rev. 7-2006
Supersedes 6-026-1967 Rev. 9-1995



INSTRUCTIONS

WHO MAY FILE

SALES AND USE PERMITHOLDERS. Any retailer engaged in business at more than one location must have **each** retail location licensed for sales and use tax. This application may be filed requesting permission to file a monthly Nebraska and Local Sales and Use Tax Return, Form 10, under a combined Nebraska identification number. Such request will require combined filing. Each sales location must hold a sales tax permit and all licensed locations must be subject to common ownership. Common ownership means the same person or persons own at least eighty percent (80%) of each licensed location.

LITTER FEE PERMITHOLDER. Manufacturers, wholesalers, or retailers engaged in business at more than one location making sales of items subject to the litter fee **must** make application to file a combined annual Nebraska Litter Fee Return, Form 28. Each location must hold a litter fee permit and all locations must be subject to common ownership. Common ownership means the same person or persons own eighty percent (80%) of each license location.

WHERE TO FILE. This application must be mailed to the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

ADDING BUSINESS LOCATIONS. Business locations may be added to the combined return by marking the type of application requested on line 4. On line 7, enter the location(s) to be added to the combined return. Locations that are added to the combined return will no longer receive an individual return.

TERMINATING OR REMOVING A RETAIL LOCATION OR TERMINATING THE COMBINED SALES AND USE TAX PERMIT. If you are terminating or removing a retail location from the combined return or terminating the combined sales and use tax permit, please refer to the instructions contained on the reverse side of Form 10, Nebraska Schedule II.

TERMINATING A LOCATION FROM THE COMBINED LITTER FEE RETURN. A manufacturer, wholesaler, or retailer filing a combined litter fee return who discontinues business operations at one or more locations or sells one or more locations, may request termination of the permit(s) by filing a Nebraska Change Request, Form 22, and completing blocks 1 through 6 and the signature block information.

TERMINATING THE COMBINED LITTER FEE PERMIT. A manufacturer, wholesaler, or retailer will be required to terminate its combined litter fee permit only if all of the licensed locations being reported on the combined litter fee return cease operation, or are sold, or there is only

one remaining business location still operating that is required to hold a litter fee permit.

The combined litter fee permit can be terminated by checking the “discontinuing” block on the face of Form 28 or by filing a Nebraska Change Request, Form 22. If you terminate your combined litter fee permit number on Form 28, you must attach to the return a list of all of the litter fee identification permit numbers being reported on the combined litter fee return and set forth the status of each of the licensed locations. If you file Form 22, you must complete blocks 1 through 6, block 10, the signature block, and attach a list of all of the litter fee identification permit numbers being reported under the combined litter fee return and set forth the status of each of the licensed locations.

If there is only one business location still operating after all of the other locations are terminated, the remaining licensed location will begin receiving its own preidentified annual litter fee return.

RESTRICTIONS. This application will not be approved until each location included on this application has submitted a Nebraska Tax Application, Form 20. In addition, the books, records, and accounts of all locations being combined must be kept at one business location.

A combined sales and use tax return for the identified locations must be filed until the Nebraska Department of Revenue grants permission to change. In the event that the combined Nebraska and Local Sales and Use Tax Return, Form 10, is not filed by the prescribed due date, the Nebraska Department of Revenue may cancel the business’ authorization to file a combined sales and use tax return and require the filing of a separate sales and use tax return for each location.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the federal employer identification number or social security number as shown on your federal income tax return.

LINE 4. Check the type of application requested. This form may be used as an original application to combine the sales and use tax or litter fee returns of two or more business locations or as a request to add a specific location(s) to the combined return.

LINE 7. List all Nebraska identification numbers, names and addresses to be added on the combined return. If there is not adequate space for a complete list, attach an additional list.

AUTHORIZED SIGNATURE. This application must be signed by the owner, partner, corporate officer or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue.